

2005 Executive Proposed Budget

Capital and Operating Budget Process

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CAPITAL AND OPERATING BUDGET PROCESS

The annual budget process, under a County Executive form of government, is comprised of the development of both an operating budget and a capital budget with a five year capital plan. Both processes involve department budget submittals to the County Executive for review and approval. The resulting Executive's Budget is then presented to the County Board and reviewed by County Board Committees as assigned by the County Board Chairman and as designated in County Code. Standing Committees review the budget and recommend amendments to the County Board. The Executive Committee reviews, prioritizes, and makes recommendations relative to the five year capital plan for County Board consideration. The County Board considers Committee and individual supervisor amendments and adopts a budget. The County Executive may exercise a line item veto of provisions contained within the County Board adopted budget. The County Board reviews all vetoes and may take action to override vetoes.

The chronological sequence of events followed by the Capital and Operating Budget Processes is as follows:

	<u>Capital Budget and Five Year Plan</u>	<u>Operating Budget</u>
JAN- MAR	All open projects reviewed; completed projects closed Project list developed and submitted to departments	Review prior year results/identify potential budget concerns and issues Formulate budget strategies and planning Analyze impact of State Budget on County funding and programs
APR- JUNE	Review of open and planned projects Preliminary consideration of new project requests Technical reviews of project requests by Facilities Management, DOA-Information Systems Division, DOA-Budget Division and Executive's Office	Develop budget assumptions for ensuing year Budget procedures and instructions updated and distributed to departments Budget training provided to County Board of Supervisors and department fiscal staff Departmental budget targets issued Departments submit new position requests
JULY- AUG	County Executive holds Town Hall meetings Departments present project plans to County Executive Executive review and decision making Executive's capital budget and five year capital plan developed and finalized	County Executive holds Town Hall meetings Departments submit budget requests DOA-Employment Services Division and Executive's Office review and recommend new positions DOA-Budget Division staff review and analyze budget requests Department administrators present budget requests to County Executive DOA Budget staff make recommendations Executive makes budget decisions
SEP- OCT	Executive presents 5 year capital plan to County Board County Board Chairman designates distribution Appropriate Board Committees review and recommend amendments Finance Committee holds Public Hearing on Executive's proposed budget Executive Committee reviews and considers committee recommendations Executive Committee presents resolution to adopt capital plan County Board acts on proposed amendments and adopts capital plan	Executive budget book prepared County Executive message and budget document presented to County Board Publication of Public Notice Finance Committee holds Public Hearing on Executive's proposed budget Standing Committee budget reviews Finance Committee budget reviews and consideration of Committee amendments Personnel Committee reviews and presents ordinance recommending new positions to County Board

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CAPITAL AND OPERATING BUDGET PROCESS cont.

Capital Budget and Five Year Plan

NOV Capital budget appropriations are made in conjunction with the adoption of the operating budget

Operating Budget

County Board adjourns ordinance to adopt budget for second week of November
Finance Committee presents ordinances to adopt budget, distributes and recommends budget amendments
Standing Committees/Supervisor propose additional budget amendments
County Board acts on amendments and adopts budget
County Executive reviews budget and may line item veto
County Board review/takes action on vetoes

Budget Amendment Process

The Waukesha County budget process operates pursuant to Section 65.90(5)(a) and (b), Wisconsin Statutes. Any expenditure change which deviates from the original purpose of the adopted appropriations constitutes a "budget change" and must be approved by a two-thirds vote of the entire County Board.

If a transfer is requested from the Contingency Fund and it exceeds 10% of the funds originally appropriated for an individual office, department or activity, or additional funds are requested to be appropriated to supplement budgeted funds as the result of additional revenues received, an ordinance to modify the budget is required. The ordinance is prepared by the requesting department, reviewed by the Department of Administration and the County Executive. If the County Executive approves the ordinance, it is forwarded to the County Board for action. All such ordinances amending the County Adopted Budget require a two-thirds majority vote (24 votes of County Board membership).

Budget changes made under this statutory provision, except for Finance Committee transfers described in #1 below, require the County to publish a class 1 notice within 10 days after a change is made. Failure to give notice precludes changes in the proposed budget.

State law also permits county boards to delegate specific budgetary fund transfer authority powers to its finance committee. In Waukesha County, the County Board, in accordance with State Statutes, has empowered the Finance Committee to authorize the following fund transfers:

1. To transfer funds between budgeted items of an individual office, agency or department, if such budgeted items have been separately appropriated.
2. To supplement the appropriation for a particular office, department or activity by transfers from the contingent fund. Committee transfers shall not exceed the amount set up in the contingent fund and may not exceed 10% of the funds originally appropriated for an individual office, department or activity.

If a transfer of funds is determined to be necessary and the above two criteria are met, then the requesting department prepares the transfer request and submits it to the DOA-Budget Division for review and a recommendation to the County Executive. If the County Executive approves the request, it is forwarded to the Finance Committee for action.
